

GENERAL AND REVENUE SECRETARIAT.

1908-9
(Legislation)

File No. 39 - 08

Serial No\$. /

8

Papers Filed.

Month July 1909

SUBJECT.

Supply of certain information to the Residency on
Certain points of the Mohatarfa Law

PREVIOUS REFERENCES.

LATER REFERENCES.

GENERAL AND REVENUE SECRETARIAT

(Legislation)

NOTES.

File No. 39-08.

FILE HEADING.

Supply of certain information to the Presidency
on certain points of the Mohatarfa Law

From

G. A. to the Honble the Resident in Mysore

No. 46 Dated 4.6.09. Received 7.6.09.

Diary No. 73114	Enclos.	Spare Copies "	Serial No. 1.
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BRIEF ABSTRACT OF LETTER.

Calls for information regarding the authority under which the Mohatarfa or house-tax is levied in the Mysore Province and if the tax is based on old custom as in Bangalore and not on legislation, the procedure that is followed by the Mysore Govt. when altering the rates of

NOTES AND ORDERS.

incidence of the tax.

1. The orders of the Secretary:- The papers re: the Mohatarfa Regulation will furnish the answer required. Please put up references and draft-

reph. (sd) R.L.C.
7.6.09

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2

The references put up show that the Moha-
tarfa system in Mysore owes its origin to the cus-
tom of the country and not to any legislative enact-
-ment. The Chief Commissioner's Notification of
the 28th September 1860 which considerably modified
the system as it then existed has not received the
sanction of the Government of India. The inference
~~suggested~~ is that the notification was a mere exc-
cutive order. Similarly, the notification of 1871
has been issued under the authority of the Chief
Commissioner and similar notifications issued after
the rendition are of the same character. It may
therefore be stated that Government have always ---
assumed the existence of
~~presumed~~ its power to alter or modify the system
without recourse to Legislation; but Sir K. Seshadri
Iyer so far back as 1897 doubted the correctness
of this procedure and with a view to remove all un-
certainty in the matter suggested the passing of a
new Regulation. A draft accordingly was prepared
but final action has not yet been taken.

FLN

3. The Chief Court of Mysore had occasion
to consider the matter judicially in a ^x case that
came up before them in 1904. The learned Judges
(Messrs Rangaswami Iyengar and N^xundayya) recorded
their opinion--though with some hesitation--that
the Chief Commissioner's notification has the force
of law in the State. This means that the procedure
so far adopted, of modifying the system by execu-
tive orders only is correct.

4. In the draft to the Residency, I have
not alluded to the decision of the Chief Court as
avowedly the opinion was expressed by the Judges

with

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with some hesitation and as we are ourselves yet
considering legislation on the subject.

9/7/09 *SB*

Secy 5 The draft seems all right &
may be approved

1595 (26000) Devan
13-7-09 Draft slightly altered &
approved *13/7/09*

7 The D.O. letter has been issued from the
Devan's office - The file is re-opened.

CPH to the Secy
27 July 09

28/7/09
SB

In
28/7

Yours faithfully

28/7/09

*Leg. 39-08
The Mohatarfa will furnish the amount
rep - please and pay 2000*

Do from no. 60



*Leg. 39-08
Sl. 1
BANGALORE.*

23114

4th June, 1909

no 46.

Dear Mr. Ananda Rao,

Mr. Fraser will be much obliged if you will kindly let him know under what authority the mohatarfa or house tax is levied in the Mysore Province, and, if the tax is based, as in Coorg, on old custom and not on legislation what procedure is followed by the Durbar when altering the rates of incidence of the tax.

I am also desired to ask that if there is no objection the Resident may be furnished with a copy of the schedule of the rates of mohatarfa at present in force.

*Yours sincerely
T. Coorg Rao*

T. Ananda Rao, Esqr.,
Dewan of Mysore.

cu

Nº 181

Tank View

5

Mysore

23rd July 09.

My dear Sir,

In reply to your D.O. letter

No. 46 dated the 4th June 1909 ^{ask} ~~request~~

ing for certain information about the

Mohatarfa system of taxation as in force

in Mysore, I enclose herewith a memo-

randum, which, I hope, gives all the

information wanted by Mr. Fraser.

Yours sincerely,

Stt

(Dewan)

T. C. Culandery

~~F. P. Rennie Esq.,~~

First Asstt to the Hon'ble
the Resident in Mysore.

B

Memorandum.

The levy of Mohatarfa ~~or house-~~
~~tax~~ in Mysore is based on custom, ^{having} and ~~it~~
~~does not appear that it owes its origin~~
~~to any legislative enactment.~~ ^{The force of law} Accord-
~~ingly~~ several notifications have been

issued by the Executive Government modifi-
fying the ^{details of the} (system from time to time. --

Amongst such, reference may be made to

the Chief Commissioner's notification

No.265 dated 28th September 1860 which
~~swept away~~ ^{abolished} several petty taxes of a vexa-

-tious character and to the very recent

G.O. of 31st July 1897 which abolished

the loom tax. Govt have also imposed

fresh taxation in certain cases by means

of a notification e.g. the Chief Commis-

^{NoS 36-38 d. 31 March 1871 and}
sioner's circulars ^{No} No.3 dated 27th Septem-

-ber 1871, authorizing the levy of a tax

on carts.

FLX
(copy enclosed)

FLW
(copy enclosed)

FLY
(copy enclosed)

It may however be observed that the
 legality of the above procedure though
 sanctioned by Government, is not quite free
 from doubt. The Durbar have, therefore, under
 consideration the question of passing a
 Regulation to place the Mohatarfa system
 on a satisfactory basis.

It may however be observed that the
 legality of the above procedure though
 sanctioned by Government, is not quite free
 from doubt. The Durbar have, therefore, under
 consideration the question of passing a
 Regulation to place the Mohatarfa system
 on a satisfactory basis.

The following table shows the
~~Schedule~~ of rates of Mohatarfa
 taxes as now in force in Mysore

Here enter the Table

& the rates of persons to whom force
 are generally as indicated
 in the Collection of Standing
 Orders printed as Chapter VIII
 Sec 3 of the Mysore
 Revenue Manual
 Part I (1901-20).

Sh

23 July 07